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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	450	289	739	0	739
10	ATTENDING PUPILS (OCTOBER 2010)	456	263	719	0	719
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	453.0	276.0	729.0 (100%)	0.0 (0%)	729.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	26.6 (17:1)	17.3 (16:1)	0.0 (15:1)	=	43.9	/	53.7	=	.82	X	2861,232	=	2346,210	0
B.	GUIDANCE	1.3 (350:1)	0.8 (350:1)	0.0 (250:1)	=	2.1	/	3.0	=	.70	X	170,724	=	119,507	0
C.	LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9	/	2.0	=	.45	X	115,518	=	51,983	0
D.	HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9	/	2.1	=	.43	X	102,558	=	44,100	0
E.	EDUCATION TECHS	4.5 (100:1)	2.8 (100:1)	0.0 (250:1)	=	7.3	/	10.6	=	.69	X	197,268	=	136,115	0
F.	LIBRARY TECHS	0.9 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.5	/	0.0	=	1.50	X	0	=	21,234	0
G.	CLERICAL	2.3 (200:1)	1.4 (200:1)	0.0 (200:1)	=	3.7	/	3.7	=	1.00	X	110,830	=	110,830	0
H.	SCHOOL ADMIN.	1.5 (305:1)	0.9 (305:1)	0.0 (315:1)	=	2.4	/	3.0	=	.80	X	228,981	=	183,185	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		26,973	0
B.	Supplies and Equipment	342	473		249,318	0
C.	Professional Development	58	58		42,282	0
D.	Instructional Leadership Support	24	24		17,496	0
E.	Co- and Extra-Curricular Student	34	113		24,786	0
F.	System Administration/Support	218	218		158,922	0
G.	Operations & Maintenance	1,002	1,191		730,458	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	486,742	0
B.	Education & Library Technicians	36.00%	56,646	0
C.	Clerical	29.00%	32,141	0
D.	School Administrators	14.00%	25,646	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16	Adjustment for Title I Revenues	-75,158	0

17	TOTALS	4789,415	0
18	E.P.S. RATES	6,570	0

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	816.0	0.0	816.0		
	OCTOBER 2008	768.0	0.0	768.0		
	APRIL 2009	767.0	0.0	767.0		
	OCTOBER 2009	741.0	0.0	741.0		
	APRIL 2010	739.0	0.0	739.0		
	OCTOBER 2010	718.0	0.0	718.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	728.5 +	29.66	X	6,570.00	= 4,981,111.20
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,570.00	= 1,642.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,570.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2674	194.8	X .15	X	6,570.00	= 191,975.40
	9-12 DISADVANTAGED @ .2674	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,570.00	= 36,792.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	728.5		X	43.00	= 31,325.50
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	728.5		X	97.00	= 70,664.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	293.00	= 0.00
	K-2 PUPILS	206.5	X .10	X	6,570.00	= 135,670.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,449,181.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,285,706.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,285,706.15

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	250,941.04	X	101.60%	=	254,956.10
32	SPECIAL EDUCATION - EPS ALLOCATION					1,077,552.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					327,727.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					88,872.68
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,749,109.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,034,815.54

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 28 / MSAD 28				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 28 / MSAD 28				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 28 / MSAD 28				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,034,815.54

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
CAMDEN	380.0	52.41%	3,686,946.82		0.00		3,686,946.82		
ROCKPORT	345.0	47.59%	3,347,868.72		0.00		3,347,868.72		
TOTAL	725.0						7,034,815.54		
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CAMDEN			824,943,900	7.500	6,187,079.25		3,686,946.82	3,686,946.82	52.41%
ROCKPORT			639,033,425	7.500	4,792,750.69		3,347,868.72	3,347,868.72	47.59%
TOTAL			1,463,977,325		10,979,829.94		7,034,815.54	7,034,815.54	100.00%
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								140,696.31	4.81M
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								88,712.92	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								7,034,815.54	100.00%
								4.81M	
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					7,034,815.54	7,034,815.54	0.00	
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50						161,632.94-	161,632.94	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					7,034,815.54	6,873,182.60	161,632.94	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59E	LESS MAINECARE SEED							1,641.50	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							159,991.44	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 97.73% STATE SHARE % = 2.27%								

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***** WARRANT ARTICLE *****				
TOTAL		LOCAL		
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS
CAMDEN	3,686,946.82	3,602,235.00	52.41%	4.37
ROCKPORT	3,347,868.72	3,270,947.60	47.59%	5.12
TOTAL	7,034,815.54	6,873,182.60	100.00%	4.69